

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Union-North United School Corp (7215)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,292,147	\$3,463,324	\$3,307,874	\$3,225,541	-0.5%	-2.5%
Instruction Services	311	\$718,981	\$255,077	\$441,447	\$420,584	-12.5%	-4.7%
Group Health Insurance	222	\$433,548	\$479,152	\$422,195	\$374,428	-3.6%	-11.3%
Social Security Certified	212	\$245,741	\$254,089	\$241,700	\$236,285	-1.0%	-2.2%
Non - Certified Salaries	120	\$167,893	\$271,533	\$221,465	\$191,144	3.3%	-13.7%
Teacher Retirement Fund, After 7-1-95	216	\$108,630	\$163,867	\$157,213	\$175,986	12.8%	11.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$46,560	\$113,176	\$99,275	\$96,177	19.9%	-3.1%
Textbooks	630	\$0	\$55,439	\$101,314	\$80,102	NA	-20.9%
Other Employee Benefits	241 - 290	\$84,907	\$82,029	\$78,304	\$76,665	-2.5%	-2.1%
Licensed Employees	135	\$84,013	\$62,229	\$47,674	\$75,149	-2.7%	57.6%
Operational Supplies	611	\$138,948	\$34,439	\$37,290	\$38,213	-27.6%	2.5%
Public Employees Retirement Fund	214	\$23,696	\$50,474	\$40,373	\$37,658	12.3%	-6.7%
Other Supplies and Materials	615, 660 - 689	\$0	\$29,021	\$18,521	\$33,431	NA	80.5%
Social Security Noncertified	211	\$21,256	\$28,502	\$22,915	\$22,872	1.8%	-0.2%
Nonlicensed Employees	136	\$1,100	\$12,030	\$8,385	\$16,606	97.1%	98.0%
Group Life Insurance	221	\$7,431	\$6,890	\$9,110	\$15,094	19.4%	65.7%
Other Group Insurance Authorized by Statute	224	\$10,953	\$12,013	\$11,611	\$11,005	0.1%	-5.2%
Travel	580	\$5,972	\$7,305	\$6,750	\$9,465	12.2%	40.2%
Pre-2008 Object Code - Temporary Salaries	130	\$1,850	\$880	\$1,015	\$6,080	34.6%	499.0%
Workers Compensation Insurance	225	\$36,342	\$34,638	\$31,832	\$2,973	-46.5%	-90.7%
Equipment	730	\$12,077	\$1,226	\$13,538	\$1,963	-36.5%	-85.5%
Gasoline and Lubricants	613	\$0	\$216	\$1,044	\$1,713	NA	64.1%
Other Professional and Technical Services	319	\$1,655	\$1,115	\$4,491	\$1,530	-1.9%	-65.9%
Dues and Fees	810	\$343	\$630	\$88	\$837	25.0%	856.9%
Tires and Repairs	612	\$0	\$1,030	\$567	\$182	NA	-68.0%
Computer Hardware	741	\$0	\$499	\$0	\$0	NA	NA
Severance/Early Retirement Pay	213	\$33,025	\$0	\$0	\$0	-100.0%	NA
Stipends	131	\$0	\$0	\$6,000	\$0	NA	-100.0%
Instructional Programs Improvement Services	312	\$2,800	\$255	\$1,000	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$7,538	\$1,979	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$5,898	\$0	\$10,000	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$6,530	\$164	\$438	\$0	-100.0%	-100.0%
Overtime Salaries	140	\$2,535	\$3,000	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund - Optional Contributions	217	\$1,475	\$2,773	\$545	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$5,503,845	\$5,428,996	\$5,343,972	\$5,151,681	-1.6%	-3.6%
Student Instructional Support							
Certified Salaries	110	\$489,403	\$503,096	\$447,561	\$471,542	-0.9%	5.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$179,366	\$207,106	\$226,248	\$213,739	4.5%	-5.5%
Group Health Insurance	222	\$150,820	\$135,333	\$140,024	\$149,558	-0.2%	6.8%
Social Security Certified	212	\$35,416	\$36,566	\$32,255	\$33,984	-1.0%	5.4%
Teacher Retirement Fund, After 7-1-95	216	\$24,301	\$36,919	\$26,626	\$31,679	6.9%	19.0%
Public Employees Retirement Fund	214	\$16,599	\$31,217	\$30,578	\$29,731	15.7%	-2.8%
Social Security Noncertified	211	\$12,201	\$13,525	\$15,052	\$14,847	5.0%	-1.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,362	\$12,564	\$11,184	\$11,176	26.5%	-0.1%
Other Employee Benefits	241 - 290	\$14,740	\$13,198	\$9,691	\$9,530	-10.3%	-1.7%
Operational Supplies	611	\$6,560	\$7,874	\$7,400	\$8,496	6.7%	14.8%
Travel	580	\$1,829	\$3,852	\$831	\$3,636	18.7%	337.5%
Other Group Insurance Authorized by Statute	224	\$2,135	\$1,976	\$1,812	\$1,779	-4.5%	-1.8%
Dues and Fees	810	\$540	\$280	\$840	\$1,156	21.0%	37.6%
Group Life Insurance	221	\$1,051	\$1,986	\$1,120	\$1,064	0.3%	-5.0%
Workers Compensation Insurance	225	\$1,600	\$1,600	\$2,750	\$370	-30.6%	-86.5%
Staff Services	314	\$2,094	\$0	\$0	\$333	-36.8%	NA
Data Processing Services	316	\$471	\$3,761	\$47	\$26	-51.6%	-45.0%
Other Professional and Technical Services	319	\$300	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$570	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$944,357	\$1,010,854	\$954,018	\$982,646	1.0%	3.0%
Overhead and Operational							
Non - Certified Salaries	120	\$937,762	\$864,968	\$799,804	\$936,518	0.0%	17.1%
Student Transportation Services	510	\$539,828	\$523,780	\$522,276	\$387,921	-7.9%	-25.7%
Operational Supplies	611	\$713,373	\$320,690	\$316,433	\$325,065	-17.8%	2.7%
Repairs and Maintenance Services	430	\$192,946	\$181,015	\$227,352	\$243,332	6.0%	7.0%
Heating and Cooling for Buildings - Electricity	621	\$0	\$269,493	\$261,840	\$217,450	NA	-17.0%
Vehicles	731	\$5,915	\$0	\$174	\$157,370	127.1%	90109.1%
Certified Salaries	110	\$88,564	\$144,089	\$132,714	\$151,683	14.4%	14.3%
Group Health Insurance	222	\$151,059	\$146,503	\$126,081	\$110,139	-7.6%	-12.6%
Public Employees Retirement Fund	214	\$70,048	\$103,271	\$87,509	\$98,792	9.0%	12.9%
Insurance	520	\$45,915	\$48,605	\$50,502	\$82,966	15.9%	64.3%
Heating and Cooling for Buildings - Gas	622	\$0	\$67,267	\$94,431	\$77,139	NA	-18.3%
Social Security Noncertified	211	\$61,875	\$55,385	\$51,396	\$61,498	-0.2%	19.7%
Other Professional and Technical Services	319	\$49,998	\$46,162	\$47,397	\$60,842	5.0%	28.4%
Light and Power - Other Than Heating and Cooling	625	\$0	\$0	\$0	\$55,858	NA	NA
Gasoline and Lubricants	613	\$0	\$50,551	\$45,372	\$46,838	NA	3.2%
Nonlicensed Employees	136	\$11,795	\$20,597	\$27,996	\$35,871	32.1%	28.1%
Severance/Early Retirement Pay	213	\$20,532	\$116,902	\$37,075	\$35,720	14.8%	-3.7%
Equipment	730	\$5,969	\$875	\$130	\$25,622	43.9%	19609.1%

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						Compound Annual Growth	Percent Change 2014 to 2015
Data Processing Services	316	\$0	\$18,548	\$16,651	\$21,048	NA	26.4%
Water and Sewage	411	\$17,638	\$17,638	\$17,785	\$17,638	0.0%	-0.8%
Removal of Refuse and Garbage	412	\$13,293	\$13,867	\$15,079	\$16,102	4.9%	6.8%
Food Purchases	614	\$0	\$10,406	\$13,895	\$14,154	NA	1.9%
Dues and Fees	810	\$12,570	\$13,799	\$10,762	\$11,676	-1.8%	8.5%
Social Security Certified	212	\$5,655	\$11,022	\$10,080	\$11,330	19.0%	12.4%
Other Employee Benefits	241 - 290	\$11,721	\$10,055	\$9,961	\$10,456	-2.8%	5.0%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Rentals	440	\$11,772	\$145,856	\$72,122	\$9,978	-4.0%	-86.2%
Other Purchased Property Services	490 - 499	\$1,676	\$1,574	\$6,444	\$9,246	53.3%	43.5%
Travel	580	\$10,331	\$11,255	\$6,610	\$9,053	-3.2%	36.9%
Advertising	540	\$4,698	\$5,905	\$7,918	\$6,908	10.1%	-12.7%
Construction Services	450	\$9,906	\$9,970	\$0	\$6,250	-10.9%	NA
Postage and Postage Machine Rental	532	\$1,567	\$2,388	\$4,661	\$6,079	40.4%	30.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,640	\$4,075	\$3,432	\$2,847	14.8%	-17.0%
Other Group Insurance Authorized by Statute	224	\$2,639	\$2,488	\$2,479	\$2,439	-1.9%	-1.6%
Group Life Insurance	221	\$1,986	\$1,910	\$2,086	\$1,941	-0.6%	-6.9%
Other Supplies and Materials	615, 660 - 689	\$4,150	\$7,014	\$15,489	\$1,683	-20.2%	-89.1%
Unemployment Insurance	230	\$0	\$1,002	\$8,821	\$780	NA	-91.2%
Workers Compensation Insurance	225	\$1,600	\$1,500	\$6,480	\$773	-16.6%	-88.1%
Tires and Repairs	612	\$0	\$7,208	\$1,858	\$741	NA	-60.1%
Interest	832	\$1,233	\$1,181	\$575	\$350	-27.0%	-39.1%
Printing and Binding	550	\$3,981	\$111	\$14	\$307	-47.3%	2080.7%
Computer Hardware	741	\$269,546	\$12,456	\$1,403	\$215	-83.2%	-84.7%
Telephone	531	\$21,342	\$107	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$2,389	\$1,679	\$0	NA	-100.0%
Other Technology Hardware	746	\$13,402	\$0	\$0	\$0	-100.0%	NA
Connectivity	744	\$25,463	\$0	\$19,979	\$0	-100.0%	-100.0%
Bank Service Charges	871	\$618	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$2,750	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$128	\$0	NA	-100.0%
Buildings	720	\$280,835	\$9,528	\$300	-\$870	NA	-390.1%
Overhead and Operational Total		\$3,637,592	\$3,293,406	\$3,095,173	\$3,281,749	-2.5%	6.0%
Non Operational							
Redemption of Principal	831	\$1,358,231	\$1,257,723	\$1,233,973	\$1,115,000	-4.8%	-9.6%
Construction Services	450	\$158,336	\$655,770	\$581,735	\$365,794	23.3%	-37.1%
Other Purchased Property Services	490 - 499	\$4,180	\$78,400	\$782,616	\$256,800	180.0%	-67.2%
Interest	832	\$88,238	\$201,151	\$133,682	\$159,240	15.9%	19.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$0	\$7,513	\$39,106	\$92,839	NA	137.4%
Non - Certified Salaries	120	\$67,128	\$266,993	\$95,292	\$66,440	-0.3%	-30.3%
Certified Salaries	110	\$61,144	\$71,465	\$70,548	\$60,088	-0.4%	-14.8%
Improvements Other Than Buildings	715	\$26,513	\$3,091	\$399	\$8,630	-24.5%	2065.5%
Equipment	730	\$169,798	\$4,671	\$415	\$7,154	-54.7%	1624.0%
Staff Services	314	\$0	\$0	\$0	\$5,024	NA	NA
Social Security Certified	212	\$5,437	\$5,517	\$5,849	\$4,611	-4.0%	-21.2%
Social Security Noncertified	211	\$4,294	\$4,941	\$5,673	\$4,292	0.0%	-24.3%
Teacher Retirement Fund, After 7-1-95	216	\$4,335	\$5,637	\$4,958	\$3,446	-5.6%	-30.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$353	\$2,306	\$2,367	\$1,985	54.0%	-16.1%
Operational Supplies	611	\$0	\$191	\$0	\$859	NA	NA
Unemployment Insurance	230	\$363	\$0	\$0	\$548	10.8%	NA
Dues and Fees	810	\$250	\$250	\$1,117	\$500	18.9%	-55.2%
Public Employees Retirement Fund	214	\$442	\$1,955	\$1,835	\$497	3.0%	-72.9%
Buildings	720	\$294,471	\$0	\$144,272	\$0	-100.0%	-100.0%
Rentals	440	\$596	\$1,500	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$24,121	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$9,391	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$0	\$194	\$0	\$0	NA	NA
Non Operational Total		\$2,277,619	\$2,569,268	\$3,103,834	\$2,153,746	-1.4%	-30.6%
Grand Total		\$12,363,413	\$12,302,524	\$12,496,998	\$11,569,822	-1.6%	-7.4%